

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 3032

**SEC v. Global Finance et al.
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, NE
Ste 200
Atlanta GA 30326**

**Accountants and Financial Consultants to the Receiver
For the Period from 11/1/2008 to 11/30/2008**

December 11, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner, CFE	0.40 100.00/hr	40.00
Julie N. Hentosz, CFE	0.20 100.00/hr	20.00
K. Shelby Bao	0.40 150.00/hr	60.00
M. Eileen Castle, CPA	11.80 250.00/hr	2,950.00
Robert E. Meehan, CPA	0.30 250.00/hr	75.00
Scott S. Askue, CIRA	14.40 240.00/hr	3,456.00
Shuwanda Y. Sloane, CFE	7.50 120.00/hr	900.00
For professional services rendered	35.00	\$7,501.00

Additional Charges :

Copying Cost	46.95
Expense Reports	30.02
Postage	<u>62.58</u>
Total costs	\$139.55

Total amount of this bill	\$7,640.55
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Accountants and Financial Consultants to the Receiver

For the Period from 11/1/2008 to 11/30/2008

December 11, 2008

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	4.70	1,100.00
Case Administration	0.20	20.00
Claims Administration & Objections	6.00	1,232.00
Fee / Employment Applications	1.60	348.00
Investor Communications and Reporting	0.70	84.00
Plan & Disclosure Statement	9.40	1,620.00
Tax Issues	12.40	3,097.00
For professional services rendered	35.00	\$7,501.00

Additional Charges :

Copying Cost	46.95
Expense Reports	30.02
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December 11, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>				
11/3/2008	SSA	Reviewed documents produced by Texas Bank. Updated database with same.	1.20 240.00/hr	288.00
11/4/2008	SSA	Reviewed documents produced by Wells Fargo. Updated funds tracing database with information on same. Compared funds tracing database to Sterling Meridian Quickbooks file.	2.00 240.00/hr	480.00
	SSA	Reviewed email from and drafted email to Bill Arnold regarding [REDACTED] Drafted email to Eileen Castle regarding same.	0.30 240.00/hr	72.00
11/12/2008	SSA	Researched for payments to and from Massman and related entities. Telephone call to Bill Arnold regarding [REDACTED]. Drafted emails to Mr. Arnold regarding [REDACTED]	0.30 240.00/hr	72.00
11/13/2008	SSA	Reviewed for receipts during case. Prepared report of same.	0.70 240.00/hr	168.00
11/14/2008	JNH	Reviewed and reconciled bank statement and documents for October 2008.	0.20 100.00/hr	20.00
	Subtotal		4.70	1,100.00
<u>Case Administration</u>				
11/17/2008	JCC	Prepared documents to be added to website and forwarded to website manager.	0.20 100.00/hr	20.00
	Subtotal		0.20	20.00
<u>Claims Administration & Objections</u>				
11/4/2008	SSA	Reviewed claims filed in the SEC v. Travis Correll case. Updated investor database with Global Finance portion of claim.	2.30 240.00/hr	552.00
11/6/2008	SSA	Researched defendants' records for timing of change over of investment types.	1.00 240.00/hr	240.00
11/7/2008	SYS	Reviewed submitted investor claim forms and entered information captured from same into the investor database.	0.50 120.00/hr	60.00

			<u>Hrs/Rate</u>	<u>Amount</u>
11/14/2008	SYS	Telephone calls to and from investors inquiring about the next distribution and followed up as necessary.	1.00 120.00/hr	120.00
11/19/2008	SSA	Reviewed claim filed by Dennis Dvorin. Reviewed transactions with same. Telephone call from Bill Arnold regarding [REDACTED]. Telephone call to Mr. Dvorin regarding same.	1.00 240.00/hr	240.00
11/20/2008	JCC	Received call from claimant regarding address update and general case update.	0.20 100.00/hr	20.00
		Subtotal		6.00 1,232.00

Fee / Employment Applications

11/6/2008	KS	Prepared final bill for Receiver for October 2008.	0.20 150.00/hr	30.00
11/7/2008	KS	Prepared final bill for HFC for October 2008.	0.20 150.00/hr	30.00
11/10/2008	SSA	Reviewed and edited fee invoice for October for content and proper entry category.	1.00 240.00/hr	240.00
11/12/2008	SSA	Finalized fee invoice for October 2008 and circulated for filing.	0.20 240.00/hr	48.00
		Subtotal		1.60 348.00

Investor Communications and Reporting

11/10/2008	SYS	Reviewed voice mail messages from investors in response to recently forwarded notices and followed up with same as necessary.	0.40 120.00/hr	48.00
11/25/2008	SYS	Reviewed voice mail messages from investors in response to recently forwarded notices advising of the Receiver's plan to distribute funds and followed up with same as necessary.	0.30 120.00/hr	36.00
		Subtotal		0.70 84.00

Plan & Disclosure Statement

11/13/2008	SSA	Began compiling contact information for plan of distribution notice mailing.	0.50 240.00/hr	120.00
	SSA	Reviewed and edited notice of filing of the plan of distribution.	0.20 240.00/hr	48.00
11/14/2008	SYS	Prepared notices of Plan of Distribution for mailing to investors.	2.00 120.00/hr	240.00
	SYS	Continued to review and prepare notices for mailing to investors.	1.10 120.00/hr	132.00
	SYS	Continued to prepare notices to be mailed to investors.	0.70 120.00/hr	84.00
	SSA	Prepared mailing matrix for plan to distribution.	0.70 240.00/hr	168.00
	SYS	Prepared notices of Plan of Distribution for mailing to investors.	1.50 120.00/hr	180.00
	SSA	Continued review of case issues and facts for plan of distribution and brief in support of. Telephone call from Bill Arnold regarding [REDACTED]. Prepared final versions for posting of Receiver's website.	2.70 240.00/hr	648.00

			<u>Hrs/Rate</u>	<u>Amount</u>
	Subtotal		9.40	1,620.00
<u>Tax Issues</u>				
11/4/2008	MEC	Reviewed draft plan of distribution for tax issues. Reviewed online files and prior tax memos to determine appropriate language for tax section. Reviewed email of items received from opposing counsel to determine if changes were needed on the tax position. No information provided that changed tax positioning. Correspondence with case manager regarding position prior to and subsequent to receipt of additional information from debtor's counsel.	1.20 250.00/hr	300.00
	SSA	Drafted emails to Eileen Castle regarding documents produced by Sterling Meridian and tax issues with same.	0.30 240.00/hr	72.00
11/5/2008	MEC	Telephone call with case manager to discuss status of tax for finalizing case and additional steps to complete plan of distribution. Researched bar date requirements and assessment criteria for IRS and state authorities.	1.60 250.00/hr	400.00
11/12/2008	MEC	Telephone call from counsel requesting [REDACTED] Reviewed Chase reports for transactions post filing that should be reported. Summarized transactions.	1.10 250.00/hr	275.00
11/13/2008	REM	Reviewed [REDACTED] for memorandum to attorneys.	0.30 250.00/hr	75.00
	MEC	Prepared tax section to be included in the Plan of Distribution being prepared for Receiver. Forwarded tax section to counsel and case manager for review. Received response from counsel with [REDACTED]	1.90 250.00/hr	475.00
	MEC	Responded to counsel with [REDACTED]	1.10 250.00/hr	275.00
	MEC	Reviewed 2006 through 2008 transactions recorded through Chase to determine activity reportable for tax purposes. Sent list of questions to case manager. Printed reports for file. Determined the tax returns needed for 2007 and 2008. Discussed questions with case manager and informed of tax returns to be filed.	1.80 250.00/hr	450.00
11/14/2008	MEC	Reviewed counsel's version of the tax section for accuracy and generalizations. Responded with changes. Received additional questions from counsel regarding [REDACTED] Responded with answers to finalize section.	0.60 250.00/hr	150.00
11/17/2008	MEC	Reviewed and responded to emails relating to the final Plan of Distribution. Reviewed final plan to send to tax authorities.	0.60 250.00/hr	150.00
	MEC	Reviewed and responded to emails relating to the final Plan of Distribution. Reviewed final plan to send to tax authorities.	1.90 250.00/hr	475.00
11/20/2008	MEC	Prepared letters to tax authorities notifying of Motion for Plan of Distribution.	12.40	3,097.00
	Subtotal		35.00	\$7,501.00

For professional services rendered

Additional Charges :

	<u>Amount</u>
<u>Expenses</u>	
11/25/2008 Expense Report - Smiran Lilani week ended 11/25/08	30.02
Postage: \$30.02	
11/30/2008 Copying cost for November 2008.	46.95
Postage charges for November 2008.	62.58
Subtotal	139.55
Total costs	\$139.55
Total amount of this bill	\$7,640.55

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**Accountants and Financial Consultants to the Receiver
For the Period from 12/1/2008 to 12/31/2008**

January 08, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	0.40	60.00
	150.00/hr	
M. Eileen Castle, CPA	1.80	450.00
	250.00/hr	
Monica Renaud	1.20	180.00
	150.00/hr	
Scott S. Askue, CIRA	4.80	1,152.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	0.80	96.00
	120.00/hr	
For professional services rendered	9.00	\$1,938.00

Additional Charges :

Copying Cost	7.05
Miscellaneous	120.00
Postage	0.42
Total costs	\$127.47

Total amount of this bill	\$2,065.47
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For the Period from 12/1/2008 to 12/31/2008

January 08, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.30	72.00
Claims Administration & Objections	2.90	648.00
Fee / Employment Applications	1.60	348.00
Investor Communications and Reporting	0.40	48.00
Plan & Disclosure Statement	0.80	192.00
Tax Issues	3.00	630.00
For professional services rendered	9.00	\$1,938.00

Additional Charges :

Copying Cost	7.05
Miscellaneous	120.00
Postage	0.42
Total costs	\$127.47

Total amount of this bill **\$2,065.47**

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January 08, 2009

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Case Administration</u>				
12/18/2008	SSA	Reviewed and requested the 6th fee application be posted to the Receiver's web page.	0.30 240.00/hr	72.00
		Subtotal	0.30	72.00
<u>Claims Administration & Objections</u>				
12/3/2008	SYS	Reviewed emails to and from Bill Arnold regarding [REDACTED] and submitted investor claim forms from same and followed up as necessary.	0.20 120.00/hr	24.00
12/8/2008	SSA	Reviewed claims filed by Platinum Financial investors and separated claims between Global Finance and Horizon Establishment investments.	1.50 240.00/hr	360.00
	SSA	Continued review and reconciliation of submitted claims.	1.00 240.00/hr	240.00
12/22/2008	SYS	Reviewed email from Bill Arnold regarding [REDACTED] and followed up as necessary.	0.20 120.00/hr	24.00
		Subtotal	2.90	648.00
<u>Fee / Employment Applications</u>				
12/4/2008	SSA	Reviewed and approved fee application for filing.	0.30 240.00/hr	72.00
12/10/2008	SSA	Reviewed detailed fee invoice for November 2008.	0.80 240.00/hr	192.00
12/11/2008	KS	Prepared final bills for HFC and Receiver for November 2008.	0.40 150.00/hr	60.00
12/18/2008	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.10 240.00/hr	24.00
		Subtotal	1.60	348.00

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Investor Communications and Reporting</u>				
12/3/2008	SYS	Telephone calls to and from investors in regarding the recently forwarded notices advising of the Receiver's plan to distribute funds and followed up with same as necessary.	0.40 120.00/hr	48.00
		Subtotal	0.40	48.00
<u>Plan & Disclosure Statement</u>				
12/1/2008	SSA	Reviewed presentation for plan of distribution hearing. Researched issues and updated as necessary.	0.80 240.00/hr	192.00
		Subtotal	0.80	192.00
<u>Tax Issues</u>				
12/5/2008	MR	Reviewed and prepared reports from Caselink for tax return preparation.	0.20 150.00/hr	30.00
12/8/2008	MEC	Reviewed SunTrust bank statements, copied and assembled for 2007 analysis for inclusion in the tax returns.	0.40 250.00/hr	100.00
12/15/2008	MR	Prepared tax estimate.	1.00 150.00/hr	150.00
12/30/2008	MEC	Reviewed Chase reports for defendants and summarized by year. Prepared summary by year combining all defendants with activity. Determined taxable income per year and applicable tax liability that would be owed.	1.40 250.00/hr	350.00
		Subtotal	3.00	630.00
For professional services rendered				
			9.00	\$1,938.00
Additional Charges :				
<u>Expenses</u>				
12/18/2008		Update to website investor information	120.00	
12/31/2008		Copying cost for December 2008.	7.05	
		Postage charges for December 2008.	0.42	
		Subtotal	127.47	
Total costs				
			\$127.47	
Total amount of this bill				
			\$2,065.47	